

B26 (Official Form 26) (12/08)**United States Bankruptcy Court**

Middle District of Florida

Jacksonville Division

In re RMS Titanic, Inc. , et al
DebtorCase No. 3:16-bk-02230-PMG
Chapter 11 (Jointly Administered)

**PERIODIC REPORT REGARDING VALUE, OPERATIONS AND
PROFITABILITY OF CERTAIN NON-PUBLIC, NON-DEBTOR ENTITIES IN WHICH THE DEBTORS HOLD A
SUBSTANTIAL OR CONTROLLING INTEREST**

This is the report as of June 30, 2016 on the value, operations and profitability of those entities in which the estate holds a substantial or controlling interest, as required by Bankruptcy Rule 2015.3. The estate of RMS Titanic, Inc. , et al holds a substantial or controlling interest in the following non-public, non-Debtor entities:

Name of Entity	Interest of the Estate		
1032403 B.C. Ltd.	100%		
Dinoking Tech Inc.	100% (indirectly)		
Dinoking International, Inc.	100% (indirectly)		

This periodic report (the “Periodic Report”) contains separate reports (“Entity Reports”) on the value, operations, and profitability of each entity listed above.

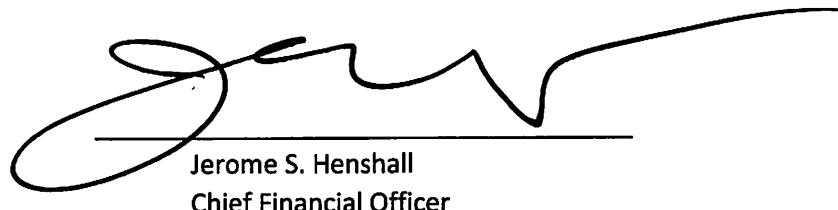
Each Entity Report shall consist of three exhibits. Exhibit A contains a valuation estimate for the entity as of a date not more than two years prior to the date of this report. It also contains a description of the valuation method used. Exhibit B contains a balance sheet, a statement of income (loss), a statement of cash flows, and a statement of changes in shareholders’ or partners’ equity (deficit) for the period covered by the Entity Report, along with summarized footnotes. Exhibit C contains a description of the entity’s business operations.

**THIS REPORT MUST BE SIGNED BY A REPRESENTATIVE OF THE TRUSTEE OR DEBTOR IN
POSSESSION.**

B26 (Official Form 26) (12/08) – Cont. 2

The undersigned, having reviewed the above listing of entities in which the estate of RMS Titanic, Inc. , et al holds a substantial or controlling interest, and being familiar with the Debtor's financial affairs, verifies under the penalty of perjury that the listing is complete, accurate and truthful to the best of his knowledge.

Date: Nov. 10, 2016



A handwritten signature in black ink, appearing to read "Jerome S. Henshall", is written over a horizontal line. To the left of the line, the date "Nov. 10, 2016" is handwritten. To the right of the line, the name "Jerome S. Henshall" is printed in a standard font, followed by "Chief Financial Officer" in a smaller font.

Exhibit A
Valuation Estimate for Entities

Name of Entity	Interest of the Estate	Net Book Value
1032403 B.C. Ltd.	100%	2,139,830
Dinoking Tech Inc.	100% (indirectly)	-109,522
Dinoking International, Inc.	100% (indirectly)	-248

The basis for the valuation of each entity is the net book value calculated as total liabilities of each entity subtracted from its total assets as at June 30, 2016. The book balances for the assets and liabilities for each entity are maintained based on historical cost. The Debtors have no current available valuation analyses.

The net book value is based on unaudited financial statements prepared for internal purposes only.

These unaudited statements will require either changes and/or more disclosures in order to be in accordance with Canadian or U.S. Generally Accepted Accounting Principles (GAAP). None of the entities above have been prepared on a consolidated or combined basis.

The intercompany accounts with the Debtor have been reconciled each month.

Exhibit B

Unaudited Financial Statements June 30, 2016

1032403 B.C. Ltd. – June 30, 2016

Unaudited Balance Sheet

No Profit & Loss – holding company – no transactions

Dinoking Tech Inc. – June 30, 2016

Unaudited Balance Sheet

Unaudited Profit & Loss – Month of June, 2016

Unaudited Profit & Loss – YTD (January 2016 to June 30, 2016)

Dinotech International, Inc. – June 30, 2016

Unaudited Balance Sheet

Unaudited Profit & Loss – June 2016

NOTICE TO READERS

The accompanying unaudited statements have been compiled for internal purposes only. These statements are for the legal entity only and are not prepared on a consolidated basis.

They have not been reviewed or audited by external accountants or auditors.

Readers are cautioned these statements may not be suitable for their purpose.

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10/19/16
Accrual Basis

1032403 B.C. Ltd.
Balance Sheet
As of December 31, 2015
UNAUDITED

Dec 31, 15

June 30 2016
July 31 2016
August 31 2016
September 30 2016
October 31, 2016

ASSETS**Current Assets****Other Current Assets**

14601 · Due from Premier Exhibitions	1.31
17000 · Investment in Dinoking Tech Inc	
17100 · Common shares	1,941,601.64
17105 · Class A Preferred Shares	198,228.73
Total 17000 · Investment in Dinoking Tech Inc	2,139,830.37

Total Other Current Assets2,139,831.68**Total Current Assets**2,139,831.68**TOTAL ASSETS**2,139,831.68**LIABILITIES & EQUITY****Equity****30000 · Share capital**

30100 · Common shares	1.31
30200 · Exchangeable Shares	2,139,830.37
Total 30000 · Share capital	2,139,831.68

Total Equity2,139,831.68**TOTAL LIABILITIES & EQUITY**2,139,831.68**HOLDING COMPANY - NO TRANSACTIONS SINCE NOVEMBER 1, 2015**

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Accrual Basis

DINOKING TECH INC.

Balance Sheet

As of June 30, 2016

UNAUDITED

Jun 30, 16

ASSETS

Current Assets

Chequing/Savings

10000 · Cash in hand and at bank	
10100 · CAD Cash	
10105 · TD Bank CAD ***9901	154,435.32
10116 · TD Bank CAD - ATM ***9928	1,090.28
10125 · TD Bank CAD ATM ***9516	1,080.89
10160 · Euro Cash	12.00
10180 · Petty Cash Can \$	400.00
Total 10100 · CAD Cash	157,018.49
10200 · Cash USD	
10211 · TD Bank USD ***5720	
10211.1 · Fx on 10211.1	6,831.94
10211 · TD Bank USD ***5720 - Other	22,705.03
Total 10211 · TD Bank USD ***5720	29,536.97
10212 · Bmo Harris Bank DK USD	
10212.1 · BMO Harris Bank DK USD	
10212 · Bmo Harris Bank DK USD - Other	
Total 10212 · Bmo Harris Bank DK USD	14,826.03
10215 · Petty Cash USD \$	
Total 10200 · Cash USD	44,373.15
Total 10000 · Cash in hand and at bank	201,391.64
Total Chequing/Savings	
Accounts Receivable	
11000 · Accounts Receivable	130,182.47
11001 · Accounts Receivable - USD	497,056.18
Total Accounts Receivable	627,238.65
Other Current Assets	
11001.2 · Accounts receivable USD FX	149,564.20
11500 · Subscriptions receivable	
11510 · Subscription receivable - DPB	33.25
11550 · Subscription receivable - NB	4.75
Total 11500 · Subscriptions receivable	38.00
13000 · Deposit	
13264 · Deposit-Plan Direct Resources	7,610.77
13299 · Deposit - General	10,395.58
Total 13000 · Deposit	18,006.35
13500 · Expense advances	
13524 · Employee advance -Karen Wang	37.45
13595 · Cash Advance - Gengu Crew	247.99
13605 · Advance - Daoping Bao	669.30
13671 · Employee advance - Fiona He	2.42
13696 · Employee Advance-Lisa	10.40
13700 · TD Visa - Managing Account	26,312.40
13900 · Vendor & Fixed Asset Advance	
13908 · Vendor Advance-Michael Bernard	30.11
13910 · Advance to Misc Vendors	9,431.53
Total 13900 · Vendor & Fixed Asset Advance	9,461.64
Total 13500 · Expense advances	36,741.60
13800 · Expense Advance (USD)	
13817 · TD VISA US Managing Account	2,814.36
13800 · Expense Advance (USD) - Other	-2,814.36
Total 13800 · Expense Advance (USD)	0.00
13920 · Reimbursable from customers	
	150.00

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Accrual Basis

DINOKING TECH INC.

Balance Sheet

As of June 30, 2016

UNAUDITED

	Jun 30, 16
13921 · Reimbursable from customers USD	3,126.67
14100 · I/C Dinosaurs Unearthed US\$	
14101 · I/C Dinosaurs Unearthed exchange	-118,345.26
14100 · I/C Dinosaurs Unearthed US\$ - Other	-393,304.30
	<hr/>
Total 14100 · I/C Dinosaurs Unearthed US\$	-511,649.56
14200 · Due from Dinoking Tech Asia Inc.	5,000.00
14201 · Due from Dinoking Tech Asia USD	
14201.1 · Due from DK Tech Asia USD FX	391.17
14201 · Due from Dinoking Tech Asia USD - Other	1,300.00
	<hr/>
Total 14201 · Due from Dinoking Tech Asia USD	1,691.17
14300 · I/C Dinoking International Inc.	5,000.00
14301 · I/C Dinoking International USD	
14301.1 · I/C Dinoking Int'l US FX	601.80
14301 · I/C Dinoking International USD - Other	2,000.00
	<hr/>
Total 14301 · I/C Dinoking International USD	2,601.80
14601 · Interco Receivable- Premier USD	
14601.1 · Interco receivable - PRXI US FX	36,968.50
14601 · Interco Receivable- Premier USD - Other	123,062.02
	<hr/>
Total 14601 · Interco Receivable- Premier USD	160,030.52
15000 · Deferred costs	
15240 · Wet N Wild Sydney	
15241 · Professional Fee	1,301.13
15247 · Installation-Others	78.02
	<hr/>
Total 15240 · Wet N Wild Sydney	1,379.15
	<hr/>
Total 15000 · Deferred costs	1,379.15
15500 · Prepaid expense	
15900 · Prepaid Insurance	1,596.54
	<hr/>
Total 15500 · Prepaid expense	1,596.54
	<hr/>
Total Other Current Assets	-126,723.56
Total Current Assets	701,906.73
Fixed Assets	
18000 · Fixed Asset	
18002 · Office equipment and tools	
18040 · Office Equipment	37,308.30
	<hr/>
Total 18002 · Office equipment and tools	37,308.30
	<hr/>
18003 · Computer and software	
18020 · Computer	52,325.87
18030 · Software	12,277.03
	<hr/>
Total 18003 · Computer and software	64,602.90
	<hr/>
18004 · Furniture and fixtures	
18060 · Office Furniture	69,563.30
	<hr/>
Total 18004 · Furniture and fixtures	69,563.30
	<hr/>
18005 · Warehouse equipment and tools	
18010 · Cases	55,947.61
18070 · Containers	154,175.27
18080 · Crates	44,102.44
18090 · Crowd Control	9,201.51
18300 · Forklift	11,089.29
	<hr/>
Total 18005 · Warehouse equipment and tools	274,516.12

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Accrual Basis

DINOKING TECH INC.

Balance Sheet

As of June 30, 2016

UNAUDITED

Jun 30, 16

18007 · Exhibitory		
18100 · Displays		
18110 · Display- Content (Graphics)	111,055.72	
18111 · Display-Design	58,706.58	
18112 · Display-Fog Machine	1,875.93	
18113 · Display-Gates	1,047.04	
18114 · Display-Illustrations	184,889.06	
18115 · Information Display Boxes	21,966.28	
18116 · Display-Lighting	78,463.50	
18117 · Display-Lite Box	152.43	
18118 · Display-Photography	25,996.14	
18119 · Display-Plaques	5,730.70	
18120 · Display-Posters	7,855.04	
18121 · Display-Rocks & Gems	78,943.38	
18122 · Display-Sound Equipment	13,483.45	
18123 · Display-Translations	2,710.00	
18124 · Display-Wall Scenes	19,456.42	
18125 · Display- Walls	46,634.86	
18126 · Exhibits- Trees & Ferns	54,074.77	
18127 · Display - Other accessories	208,936.70	
Total 18100 · Displays	921,978.00	
18310 · Game	5,895.00	
18320 · Lights	47,114.39	
18350 · Cart	388.79	
18460 · Speakers	161,824.44	
18470 · Control Box	600.00	
Total 18007 · Exhibitory	1,137,800.62	
18008 · Animatronics equipment		
18200 · Exhibits - Dinosaurs		
18210 · Exhibits- Animatronics	4,481,387.98	
18211 · Exhibits-Animatronics- Feathered	142,628.67	
18212 · Exhibits-Interactive projects	306,019.99	
18213 · Exhibits- Fossils	356,173.05	
18214 · Exhibits- Fossils - Feathered	63,394.01	
18218 · Exhibits- Skeletons	292,609.30	
18220 · Exhibit - Animatronics - Static	156,300.00	
18221 · Exhibit-Refurbishment &upgrades	749.13	
Total 18200 · Exhibits - Dinosaurs	5,799,262.13	
18230 · Exhibits - Bugs		
18231 · Bugs - Animatronic	187,721.62	
18232 · Bugs - Animatronic (Static)	35,800.00	
18233 · Bugs-Sound File	2,885.00	
18234 · Bugs-Accessories	46,772.04	
Total 18230 · Exhibits - Bugs	273,178.66	
18250 · Exhibits - Sea Creatures		
18251 · Sea Creatures - Animatronic	300,852.28	
18252 · Sea Creatures - Sound File	5,300.00	
Total 18250 · Exhibits - Sea Creatures	306,152.28	
Total 18008 · Animatronics equipment	6,378,593.07	
18009 · Tradeshow		
18440 · Trade Show		
18441 · Trade show - Model	31,627.43	
18443 · Booth	45,623.14	
18444 · Lights	680.86	
18445 · Misc.	7,094.59	
18446 · TVs	1,273.28	
Total 18440 · Trade Show	86,299.30	
Total 18009 · Tradeshow	86,299.30	

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Accrual Basis

DINOKING TECH INC.

Balance Sheet

As of June 30, 2016

UNAUDITED

	Jun 30, 16
18400 · Leased Assets	
18412 · Leasehold Improvement	14,300.00
Total 18400 · Leased Assets	14,300.00

Total 18000 · Fixed Asset	8,062,983.61
18530 · Apartment Unit	
18530.1 · Land	267,121.38
18530.2 · Building	135,377.84
Total 18530 · Apartment Unit	402,499.22

19000 · Accumulated Amortization	
19002 · Accum Amort-Office equipment	-30,944.70
19003 · Accum Amort-Computer and softwa	-46,021.70
19004 · Accum Amort-Furniture & fixture	-23,022.46
19005 · Accum Amort-Warehouse equipment	-191,582.29
19007 · Accum Amort-Exhibitry	-682,369.46
19008 · Accum Amort-Animatronics equip	-4,077,123.62
19010 · Accum Amort-Tradeshow & Website	-66,791.02
19030 · Accum Amort.-Leasehold improvem	-12,483.28
19530 · Accum Amort - Building (Gardens	-9,589.19
Total 19000 · Accumulated Amortization	-5,139,927.72

19500 · Intangible assets	
18520 · Trademarks	32,346.89
Total 19500 · Intangible assets	32,346.89

Total Fixed Assets	3,357,902.00
Other Assets	
17000 · Investments	
17110 · Dinosaurs Unearthed	1.00
Total 17000 · Investments	1.00

18500 · Capital lease adj - assets	-3,068,106.61
19001 · Accum amort adj - capital lease	1,876,146.69
19050 · Capital lease receivable	529,193.20
Total Other Assets	-662,765.72

TOTAL ASSETS	3,397,043.01
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	315,810.63
20010 · Accounts Payable - USD	117,353.84
Total Accounts Payable	433,164.47

Other Current Liabilities	
20010.1 · Accounts payable USD FX	35,311.77
21000 · Accrued liabilities	1,645,259.00
22000 · Deferred Revenue	
22020 · Canada's Wonderland	188,816.32
22035 · Deferred Revenue-Sea World	53,084.00
22100 · Deferred revenue - USD	
22100.1 · Deferred revenue USD FX	30,090.00
22100 · Deferred revenue - USD - Other	100,000.00
Total 22100 · Deferred revenue - USD	130,090.00

22000 · Deferred Revenue - Other	506,688.00
Total 22000 · Deferred Revenue	878,678.32

22500 · Capital lease- unearned revenue	315,963.36
23100 · Income tax payable	91,422.00
23150 · Deferred income tax asset/ liab	-677,000.00
24040 · Vacation Payable	97,655.32

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Accrual Basis

DINOKING TECH INC.

UNAUDITED

Balance Sheet

As of June 30, 2016

	Jun 30, 16
25000 · GST/HST	
25500 · GST/HST Sales	20,931.25
25520 · GST/HST on Purchases (ITC)	-16,972.86
Total 25000 · GST/HST	3,958.39
Total Other Current Liabilities	2,391,248.16
Total Current Liabilities	2,824,412.63
Long Term Liabilities	
29000 · Facility #10 loan #9249901-01	165,277.00
29001 · Facility #10 loan #9249901-06	180,825.30
29015 · Facility #15 loan #9249901-07	285,718.75
29020 · Facility #16 loan #9249901-08	58,103.52
Total Long Term Liabilities	689,924.57
Total Liabilities	3,514,337.20
Equity	
30000 · Capital Stock	
30100 · Common Stock	
30110 · DPB	33.25
30150 · Capital Stock - Nancy B	4.75
Total 30100 · Common Stock	38.00
30200 · Preferred Stock	
30210 · Preferred stock - DPB	336.00
Total 30200 · Preferred Stock	336.00
Total 30000 · Capital Stock	374.00
32000 · Retained Earnings	715,742.30
Net Income	-825,637.86
Total Equity	-109,521.56
TOTAL LIABILITIES & EQUITY	3,404,815.64

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Accrual Basis

DINOKING TECH INC.

Profit & Loss

June 2016

UNAUDITED

	Jun 16
Ordinary Income/Expense	
Income	
40000 · Income	
40010 · Administration fee revenue - DU	90,269.13
40012 · Adminstration fee- PRXI	5,029.92
40015 · Fixed fee revenue	171,047.00
<hr/> Total 40000 · Income	<hr/> 266,346.05
40100 · Lease accounting adjustments	
40100.1 · Capital lease - interest income	18,269.67
40100.2 · Capital lease - maintenance	5,648.03
40100 · Lease accounting adjustments - Other	-12,356.01
<hr/> Total 40100 · Lease accounting adjustments	<hr/> 11,561.69
<hr/> Total Income	<hr/> 277,907.74
Cost of Goods Sold	
51000 · Exhibit cost	
51050 · Installation	
51051 · Installation - Air fare	35.00
51052 · Installation - Per diem	273.56
51053 · Installation - Contract Labour	4,452.00
51055 · Installation - Car rental	-653.93
51058 · Onsite setup supplies	2,394.79
51059 · Installation - Other	391.96
51061 · Installation- Gengu Crew	
51061.5 · Gengu Crew -Per Diem	-108.82
<hr/> Total 51061 · Installation- Gengu Crew	<hr/> -108.82
<hr/> Total 51050 · Installation	<hr/> 6,784.56
51070 · Maintenance	
51071 · Maintenance - Air fare	1,005.34
51072 · Maintenance - Per diem	349.87
51074 · Maintenance - Hotel	614.27
51075 · Maintenance - Car rental	3,369.66
51077 · Maintenance - On site supplies	61.10
51078 · Maintenance - Other	-429.78
51079 · Maintenance-Gengu Crew	
51079.1 · Gengu Crew-Air Fare	327.71
51079.5 · Gengu Crew-Per Diem	269.93
<hr/> Total 51079 · Maintenance-Gengu Crew	<hr/> 597.64
<hr/> Total 51070 · Maintenance	<hr/> 5,568.10
51150 · Transportation	4,932.29
51170 · Resets	
51177 · Reset-Gengu Crew	
51177.1 · Gengu Crew-Air Fare	959.48
<hr/> Total 51177 · Reset-Gengu Crew	<hr/> 959.48
<hr/> Total 51170 · Resets	<hr/> 959.48
Total 51000 · Exhibit cost	18,244.43
Total COGS	18,244.43
Gross Profit	259,663.31

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Accrual Basis

DINOKING TECH INC.

Profit & Loss

June 2016

UNAUDITED

	Jun 16
Expense	
60000 · Corporate	
60100 · Administration	
60115 · Amortization	84,212.46
60120 · Bank Charges	597.23
60130 · Communications	3,783.80
60135 · License,Membership&subscription	2,320.15
60140 · Credit Card fee & interest	91.16
60150 · Equipment lease	1,196.19
60160 · Payroll processing	153.60
60165 · Insurance	
60167 · Property	2,078.53
60169 · Other	450.45
Total 60165 · Insurance	<u>2,528.98</u>
60170 · Rent	
60171 · Office	14,391.67
Total 60170 · Rent	<u>14,391.67</u>
60174 · Repair & Maint. - Office	162.05
60175 · Cleaning service	640.00
60177 · Office Supplies and misc	785.81
60178 · Parking	5.00
60180 · Travel - Mileage	108.57
Total 60100 · Administration	<u>110,976.67</u>
60200 · Salaries & Benefits	
60210 · Corp. Management	51,002.37
60215 · Finance and admin	32,535.32
60225 · Sales & Marketing	14,252.56
60230 · Production	20,778.46
60231 · Service	18,763.01
60232 · Asia Project	2,877.43
60235 · Project Management	1,953.53
60240 · Design & Interactive	24,302.26
60255 · CPP expense	5,013.18
60260 · EI expense	2,784.68
60265 · Group Benefits	4,444.87
60270 · MSP	2,208.00
60275 · Vacation expense	10,452.65
60280 · WCB premium	3,880.05
60281 · Group Benefit-PDR	462.00
60284 · Fitness	151.96
60299 · Payroll billed to PRXI	<u>-50,299.17</u>
Total 60200 · Salaries & Benefits	<u>145,563.16</u>
60300 · Professional fees	
60310 · Consulting	
60312 · IT Consulting	1,204.93
60395 · Consulting -Other	0.00
Total 60310 · Consulting	<u>1,204.93</u>
60320 · Legal fees	
60322 · Legal Other	1,145.36
Total 60320 · Legal fees	<u>1,145.36</u>
Total 60300 · Professional fees	<u>2,350.29</u>
60400 · Trade Shows	
60401 · AAM	16,191.89
60400 · Trade Shows - Other	111.32
Total 60400 · Trade Shows	<u>16,303.21</u>
60450 · Design and Interactive design	
60455 · Design-Consulting	400.00
60456 · Printing and other	-239.00

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Accrual Basis

DINOKING TECH INC.

Profit & Loss

June 2016

UNAUDITED

	Jun 16
60457 · Design - Misc	514.62
Total 60450 · Design and Interactive design	675.62
60500 · Travel & Entertainment	
60510 · Entertainment	88.08
60520 · Gifts	0.00
60530 · Meals	878.20
60540 · Travel	
60541 · Airfare	1,492.77
60542 · Auto	139.55
60543 · Hotel&Accommodation	2,313.71
60544 · Travel Misc	0.00
60546 · Travel - Meal & Per Diem	305.38
60540 · Travel - Other	0.00
Total 60540 · Travel	4,251.41
60560 · Employee Event	
60561 · Employee event - Meals	611.43
60565 · Employee training	-60.00
Total 60560 · Employee Event	551.43
Total 60500 · Travel & Entertainment	5,769.12
60600 · Warehouse & Service	
60610 · Casual Labour	0.00
60640 · Maintenance	0.00
60660 · Storage	2,681.67
60680 · Warehouse Ex- Other	416.85
60681 · Repair and refurbishment	198.11
Total 60600 · Warehouse & Service	3,296.63
60700 · Corporate sales & marketing	
60702 · Sales - Car rental & Taxi	0.00
60703 · Sales - Hotels	0.00
60704 · Sales - Meals & entertainment	0.00
60750 · Print materials	0.25
60790 · Website	271.90
Total 60700 · Corporate sales & marketing	272.15
60800 · Interest	
60860 · Interest -TD Loan	1,664.71
60870 · Interest- Apartment Mortgage-1	813.82
60880 · Interest-Apartment Mortgage-2	236.27
Total 60800 · Interest	2,714.80
Total 60000 · Corporate	287,921.65
61000 · The Gardens Apartment	
61010 · Property Taxes	1,756.89
61011 · The Gardens - Repair & Maint.	521.29
61013 · The Gardens - Hydro	43.08
Total 61000 · The Gardens Apartment	2,321.26
Total Expense	290,242.91
Net Ordinary Income	-30,579.60
Other Income/Expense	
Other Income	
77010 · Foreign Exchange I/C Dinosaurs	-67,941.34
77020 · Foreign Exch. gain/loss	38,427.00
Total Other Income	-29,514.34

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Accrual Basis

DINOKING TECH INC.

Profit & Loss

June 2016

UNAUDITED

	Jun 16
Other Expense	
77000 · Foreign exchange Gain or Loss	-44,669.53
Total Other Expense	-44,669.53
Net Other Income	15,155.19
Net Income	-15,424.41

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Accrual Basis

DINOKING TECH INC.
Profit & Loss
January through June 2016

UNAUDITED

Jan - Jun 16

Ordinary Income/Expense	Jan - Jun 16
Income	
40000 · Income	
40010 · Administration fee revenue - DU	90,269.13
40011 · Adminstration Fee- DJM	181,887.61
40012 · Adminstration fee- PRXI	28,793.53
40015 · Fixed fee revenue	803,397.69
40025 · Merchandise sale	442.03
Total 40000 · Income	1,104,789.99
40100 · Lease accounting adjustments	
40100.1 · Capital lease - interest income	109,618.02
40100.2 · Capital lease - maintenance	33,888.18
40100 · Lease accounting adjustments - Other	-208,494.50
Total 40100 · Lease accounting adjustments	-64,988.30
Total Income	1,039,801.69
Cost of Goods Sold	
51000 · Exhibit cost	
51035 · Site visit exp.	
51036 · Site visit - Air fare	2,644.10
51038 · Site visit - hotel	241.75
51039 · Site visit - Car rental	448.17
51041 · Site visit - Misc	156.51
Total 51035 · Site visit exp.	3,490.53
51050 · Installation	
51051 · Installation - Air fare	7,067.58
51052 · Installation - Per diem	2,203.51
51053 · Installation - Contract Labour	10,437.00
51054 · Installation - Hotel	403.41
51055 · Installation - Car rental	867.23
51056 · Installation - Meals	994.62
51058 · Onsite setup supplies	4,387.83
51059 · Installation - Other	641.80
51061 · Installation- Gengu Crew	
51061.1 · Gengu Crew-Air Fare	467.32
51061.2 · Gengu Crew-Accomodation	154.00
51061.4 · Gengu Crew- meals	191.42
51061.5 · Gengu Crew -Per Diem	192.78
Total 51061 · Installation- Gengu Crew	1,005.52
Total 51050 · Installation	28,008.50
51060 · Professional fee	412.50
51070 · Maintenance	
51071 · Maintenance - Air fare	5,680.87
51072 · Maintenance - Per diem	1,234.12
51073 · Maintenance - Contract Labour	2,652.00
51074 · Maintenance - Hotel	2,833.59
51075 · Maintenance - Car rental	4,951.36
51076 · Maintenance - Meals	102.84
51077 · Maintenance - On site supplies	3,513.34
51078 · Maintenance - Other	424.90
51079 · Maintenance-Gengu Crew	
51079.1 · Gengu Crew-Air Fare	2,097.91
51079.4 · Gengu Crew-Meals	58.00
51079.5 · Gengu Crew-Per Diem	1,864.59
51079 · Maintenance-Gengu Crew - Other	49.62
Total 51079 · Maintenance-Gengu Crew	4,070.12
Total 51070 · Maintenance	25,463.14

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Accrual Basis

DINOKING TECH INC.
Profit & Loss
January through June 2016

UNAUDITED

	Jan - Jun 16
51135 · Winterization	
51133 · Winterization - Supplies	0.00
Total 51135 · Winterization	0.00
51140 · Strike	
51141 · Strike - Air Fare	5,790.96
51142 · Strike - Per Diem	1,116.83
51143 · Strike - Contract Labour	4,004.00
51144 · Strike - Hotel & accomodation	747.83
51145 · Strike - Car rental	2,011.81
51146 · Strike - Meals	511.70
51148 · Strike - Onsite supplies	797.02
Total 51140 · Strike	14,980.15
51150 · Transportation	5,509.57
51170 · Resets	
51171 · Resets-contract labour	2,028.00
51172 · Reset - Air fare	3,365.73
51173 · Reset - Per diem	1,674.70
51174 · Reset - Accommodation	903.00
51175 · Reset - Car rental	1,519.82
51176 · Reset - Supplies	1,683.63
51176.1 · Reset - Misc	193.83
51177 · Reset-Gengu Crew	
51177.1 · Gengu Crew-Air Fare	1,322.08
Total 51177 · Reset-Gengu Crew	1,322.08
Total 51170 · Resets	12,690.79
Total 51000 · Exhibit cost	90,555.18
Total COGS	90,555.18
Gross Profit	949,246.51
Expense	
60000 · Corporate	
60100 · Administration	
60115 · Amortization	501,122.08
60120 · Bank Charges	4,515.02
60121 · Financing Charge	761.54
60130 · Communications	20,179.73
60135 · License,Membership&subscription	4,707.86
60140 · Credit Card fee & interest	91.16
60150 · Equipment lease	7,937.50
60155 · Ground transportation	3,258.27
60160 · Payroll processing	961.10
60161 · Job Advertisement	185.00
60165 · Insurance	
60167 · Property	24,914.64
60169 · Other	3,388.49
Total 60165 · Insurance	28,303.13
60170 · Rent	
60171 · Office	83,543.99
Total 60170 · Rent	83,543.99
60174 · Repair & Maint. - Office	5,423.73
60175 · Cleaning service	1,100.38
60177 · Office Supplies and misc	10,020.71
60178 · Parking	180.64
60179 · Postage and Courier	660.94
60180 · Travel - Mileage	842.45

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Accrual Basis

DINOKING TECH INC.

UNAUDITED

Profit & Loss

January through June 2016

	Jan - Jun 16
60185 · Technical support - Gengu Crew	
60186 · Gengu Crew- Air fare	1,140.00
60189 · Gengu Crew- Meals	120.94
	<hr/>
Total 60185 · Technical support - Gengu Crew	1,260.94
	<hr/>
Total 60100 · Administration	675,056.17
60200 · Salaries & Benefits	
60210 · Corp. Management	298,922.73
60215 · Finance and admin	184,131.10
60225 · Sales & Marketing	74,263.72
60230 · Production	122,752.81
60231 · Service	132,479.97
60232 · Asia Project	16,903.50
60235 · Project Management	23,065.89
60240 · Design & Interactive	196,686.10
60255 · CPP expense	38,048.54
60260 · EI expense	20,810.90
60265 · Group Benefits	30,447.77
60270 · MSP	15,734.00
60275 · Vacation expense	61,919.78
60280 · WCB premium	8,757.80
60281 · Group Benefit-PDR	9,997.92
60284 · Fitness	1,256.67
60285 · Car Allowance	1,400.00
60299 · Payroll billed to PRXI	-287,935.32
	<hr/>
Total 60200 · Salaries & Benefits	949,643.88
60300 · Professional fees	
60310 · Consulting	
60312 · IT Consulting	19,015.93
60395 · Consulting -Other	17,140.48
	<hr/>
Total 60310 · Consulting	36,156.41
60320 · Legal fees	
60321 · Castle Street	13,797.43
60322 · Legal Other	86,992.83
	<hr/>
Total 60320 · Legal fees	100,790.26
60340 · Recruitment Service	13,500.00
60300 · Professional fees - Other	1,110.00
	<hr/>
Total 60300 · Professional fees	151,556.67
60400 · Trade Shows	
60401 · AAM	42,141.70
60402 · ASTC	311.00
60403 · AZA	2,166.86
60404 · CASC	1,596.50
60400 · Trade Shows - Other	2,142.66
	<hr/>
Total 60400 · Trade Shows	48,358.72
60450 · Design and Interactive design	
60451 · Design - Air Fare	447.24
60452 · Design - Car rental	78.33
60453 · Design - Hotel	148.72
60454 · Design - Meals	51.56
60455 · Design-Consulting	21,176.98
60456 · Printing and other	
60458 · Printing - Graphics	388.00
60456 · Printing and other - Other	4,192.77
	<hr/>
Total 60456 · Printing and other	4,580.77
60457 · Design - Misc	21,033.76
	<hr/>
Total 60450 · Design and Interactive design	47,517.36

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Accrual Basis

DINOKING TECH INC.
Profit & Loss
January through June 2016

UNAUDITED

	Jan - Jun 16
60500 · Travel & Entertainment	
60510 · Entertainment	482.57
60520 · Gifts	128.15
60530 · Meals	6,101.89
60540 · Travel	
60541 · Airfare	20,465.55
60542 · Auto	6,899.19
60543 · Hotel&Accommodation	30,661.45
60544 · Travel Misc	5,385.42
60546 · Travel - Meal & Per Diem	11,988.70
60540 · Travel - Other	3,225.54
Total 60540 · Travel	78,625.85
60560 · Employee Event	
60561 · Employee event - Meals	707.88
60565 · Employee training	2,114.00
60566 · Employee Event - Other	190.83
Total 60560 · Employee Event	3,012.71
Total 60500 · Travel & Entertainment	88,351.17
60570 · DJM projects	
60571 · DJM Employee Travel	10,381.38
60572 · DJM Consultant travels	2,400.39
60574 · DJM Projects- Meals	301.43
60577 · DJM Projects - Consulting	8,502.16
60578 · DJM Projects - Design	44,968.19
60582 · DJM - Supplies	1,878.40
60583 · DJM - Hardware	1,826.93
60586 · DJM - Warehouse labour	11,405.90
60588 · DJM - payroll & benefits	36,574.29
Total 60570 · DJM projects	118,239.07
60600 · Warehouse & Service	
60610 · Casual Labour	27,641.72
60640 · Maintenance	2,453.97
60660 · Storage	36,477.10
60670 · Transportation	6,468.89
60680 · Warehouse Ex- Other	4,685.40
60681 · Repair and refurbishment	1,635.68
Total 60600 · Warehouse & Service	79,362.76
60700 · Corporate sales & marketing	
60701 · Sales - Air Fare	969.89
60702 · Sales - Car rental & Taxi	342.64
60703 · Sales - Hotels	515.17
60704 · Sales - Meals & entertainment	358.98
60705 · Sales-Travel-Misc	97.29
60710 · Advertisements	3,606.38
60720 · Consulting	9,292.50
60730 · Membership & subscriptions	750.00
60750 · Print materials	239.25
60790 · Website	5,808.39
Total 60700 · Corporate sales & marketing	21,980.49
60800 · Interest	
60860 · Interest -TD Loan	10,580.01
60870 · Interest- Apartment Mortgage-1	4,831.70
60880 · Interest-Apartment Mortgage-2	1,554.20
Total 60800 · Interest	16,965.91
60900 · Taxation expense	
60910 · Corporate taxation expense	-88,459.00
Total 60900 · Taxation expense	-88,459.00
Total 60000 · Corporate	2,108,573.20

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Accrual Basis

UNAUDITED

DINOKING TECH INC.

Profit & Loss

January through June 2016

	Jan - Jun 16
60125 · Bad debts expense	1,817.44
60682 · Safety Equipment	361.66
61000 · The Gardens Apartment	
61010 · Property Taxes	1,756.89
61011 · The Gardens - Repair & Maint.	3,087.74
61013 · The Gardens - Hydro	24.54
Total 61000 · The Gardens Apartment	4,869.17
Total Expense	2,115,621.47
Net Ordinary Income	-1,166,374.96
Other Income/Expense	
Other Income	
70130 · Other Income	75.00
77010 · Foreign Exchange I/C Dinosaurs	-304,052.32
77020 · Foreign Exch. gain/loss	65,664.41
77050 · Gain on vendor settlements	257,383.22
Total Other Income	19,070.31
Other Expense	
77000 · Foreign exchange Gain or Loss	-321,666.79
Total Other Expense	-321,666.79
Net Other Income	340,737.10
Net Income	-825,637.86

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Accrual Basis

Dinoking International Inc.

Balance Sheet

As of June 30, 2016

UNAUDITEDJun 30, 16**ASSETS****Current Assets****Chequing/Savings**

10000 · Cash in hand and at Bank	
10119 · TD Bank CAD ***5707	4,836.15
10214 · TD Bank USD ***5933	1,858.49
10214.1 · TD Bank USD ***5933 FX	559.22
Total 10000 · Cash in hand and at Bank	7,253.86

Total Chequing/Savings

7,253.86

Other Current Assets

14100 · I/C - Dinoking Tech Inc. CAD	-4,900.00
14101 · I/C Dinoking Tech Inc. USD	-2,000.00
14101.1 · I/C Dinoking Tech Inc. USD FX	-601.80
Total Other Current Assets	-7,501.80

Total Current Assets**-247.94****TOTAL ASSETS****-247.94****LIABILITIES & EQUITY****Equity**

30100 · Common shares	100.00
32000 · Retained Earnings	-359.70
Net Income	11.76
Total Equity	-247.94

TOTAL LIABILITIES & EQUITY**-247.94**

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Accrual Basis

Dinoking International Inc.**Profit & Loss**

June 2016

UNAUDITED

	<u>Jun 16</u>
Income	0.00
Expense	
77020 · Foreign currency exchange adj	-1.29
Total Expense	<u>-1.29</u>
Net Income	<u>1.29</u>

Exhibit C

DESCRIPTION OF BUSINESS OPERATIONS

1032403 B.C. Ltd. ("ExchangeCo")

ExchangeCo is a holding company for common and preferred shares of Dinoking Tech Inc. Other than the merger transactions on November 1, 2015, there have been no activities.

Dinoking Tech Inc. ("DK")

DK owns and exhibits animatronic dinosaurs, sea creatures and bugs. Exhibits may also include fossils, skeletons, interactive activities and educational information. The typical exhibit will be hosted by amusement parks, science centres and museums. These hosts pay rental (licensing fees) and usually there is a revenue share arrangement based on attendance and merchandise sales. This company is based in Richmond, British Columbia, Canada just outside of Vancouver.

Certain employees of DK also provide services to the Debtor. DK charges the Debtor for these employees. DK is also reimbursed by the Debtor for amounts charged to its credit cards and business costs paid by DK on behalf of the Debtor.

DK owns 100% of Dinosaurs Unearthed Corp. ("DU") (a U.S. corporation). DU is a Debtor in this bankruptcy. Exhibits in the United States are contracted by DU. DU pays DK for use of its exhibits and intellectual property.

DK owns 100% of Dinoking International, Inc.

Dinoking International, Inc.

This company is inactive. Its only source of income is interest on small cash deposits.